

**INDIANA STATE LIBRARY - LIBRARY DEVELOPMENT OFFICE
BUDGET CALENDAR 2010, (for 2011 Budget)**

1. All Public Library Boards:

The Library Board shall submit the library's proposed operating budget to the fiscal review body (IC 6-1.1-17-20), if the percentage increase exceeds the assessed growth quotient value for the ensuing calendar year. This shall be done at least 30 days prior to the fiscal body's set time for the fiscal body to hold budget approval hearings (MUST check with your fiscal body to get their date to hear proposed budgets, so as to determine exact date for submitting the library's proposed budget for review.)

June 30, 2010	Property tax distribution of May 10 collection. First six (6) months fund balances and operating results available. Beginning of following year's 18 month cycle.
Sept. 2, 2010	LAST DATE for first publication of proposed 2011 tax levy, budget and notice to taxpayers of public hearing (Budget Form 3) (10 days prior to the Public Hearing Date) (I.C. 36-12-3-12(b)(1))
Sept. 9, 2010	LAST DATE for second publication of proposed 2011 tax levy, budget and notice to taxpayers of public hearing (at least 3 days prior to public hearing and at least one week after the first publication) (I.C. 36-12-3-12)
Sept. 17, 2010	LAST DATE to submit proposed 2011 budgets, rates and levies to county fiscal bodies for non-binding review and recommendation. (45 days before the civil taxing unit adopts its 2011 tax rate, levy, and budget) IC 6-1.1-17-3.5
Oct. 1, 2010	LAST DATE for taxing units that are subject to binding review to submit proposed budgets, rates and levies to the appropriate city/town or county fiscal body for final adoption. (30 days before city/town or county fiscal body is required to adopt their 2011 budgets.) IC 6-1.1-17-20
Oct. 15, 2010	LAST DATE for county fiscal body to complete review and issue non-binding recommendation to civil taxing units regarding civil taxing units' proposed 2011 tax rates, levies, and budgets (fifteen (15) days before civil taxing unit adopts its rate, levy and budget). IC 6-1.1-17-3.5
Oct. 19, 2010	LAST DATE to file an excessive levy appeals for annexation/consolidation/extension of services, three (3) year growth factor, emergency levy appeal, and correction of error with DLGF. IC 6-1.1-18.5-12; IC 6-1.1-18.5-13(1), (3), (13); IC 6-1.1-18.5-14.
Oct. 22, 2010	LAST DATE to hold public hearing on 2011 budget (except in Marion County and in second class cities). IC 6-1.1-17-5(b))
Oct. 29, 2010	LAST DATE ten (10) or more taxpayers may object to a 2011 budget, tax rate, or tax levy of library (must occur not more than seven (7) days after the hearing). IC 6-1.1-17-5(b)
Nov. 1, 2010	DEADLINE for all taxing units to adopt 2011 budgets, rates and levies (IC 6-1.1-17-5(c))

If taxpayers objecting to the budget file a petition, the library board shall adopt with its 2011 budget a finding concerning the objections in the petition and any testimony presented at the adoption hearing. These findings must also be included with all the budget forms submitted to the county auditor.

IC 6-1.1-17-13b

Appeal by taxpayers

Appeal by taxpayers of modification of budgets, rates, and levies by county board of tax adjustment; action on the appeal required by the department of local government finance

Sec. 13.

(a) Ten (10) or more taxpayers or one (1) taxpayer that owns property that represents at least ten percent (10%) of the taxable assessed valuation in the political subdivision may initiate an appeal from the county board of tax adjustment's or county auditor's modification of a political subdivision's budget, tax rate, or tax levy by filing a statement of their objections with the county auditor. The statement must be filed not later than ten (10) days after the publication of the notice required by section 12 of this chapter. The statement shall specifically identify the provisions of the budget, tax rate, or tax levy to which the taxpayers object. The county auditor shall forward the statement, with the budget, to the department of local government finance.

(b) The department of local government finance shall:

(1) subject to subsection (c), give notice to the first ten (10) taxpayers whose names appear on the petition, or to the taxpayer that owns property that represents at least ten percent (10%) of the taxable assessed valuation in the political subdivision in the case of an appeal initiated by that taxpayer, of the date, time, and location of the hearing on the objection statement filed under subsection (a);

(2) conduct a hearing on the objection; and

(3) after the hearing:

(A) consider the testimony and evidence submitted at the hearing; and

(B) mail the department's:

(i) written determination; and

(ii) written statement of findings; to the first ten (10) taxpayers whose names appear on the petition, or to the taxpayer that owns property that represents at least ten percent (10%) of the taxable assessed valuation in the political subdivision in the case of an appeal initiated by that taxpayer.

The department of local government finance may hold the hearing in conjunction with the hearing required under IC 6-1.1-17-16.

(c) The department of local government finance shall provide written notice to:

(1) the first ten (10) taxpayers whose names appear on the petition; or

(2) the taxpayer that owns property that represents at least ten percent (10%) of the taxable assessed valuation in the political subdivision, in the case of an appeal initiated by that taxpayer; at least five (5) days before the date of the hearing.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.153; P.L.178-2002, SEC.25; P.L.1-2003, SEC.24; P.L.228-2005, SEC.20; P.L.182-2009(ss), SEC.120

2. Department of Local Government Finance Field Hearings

Start in middle of November through December 2010.

The Department of Local Government Finance will notify the county auditor when the hearings will be conducted and the county auditor will publish the notice of the hearings. The information may also be secured directly from the county auditor late in September.

It is important that the librarian and one or more members of the library board BE PRESENT at the hearings of the Department of Local Government Finance in order to answer questions which may be asked about the budget.

3. Department of Local Government Finance Certification – On or before February 15, 2010.

This calendar has been verified and approved by the Department of Local Government Finance. All dates listed are the last possible date to do each step.

*For further information consult the current edition of the Library Budget Manual from the Department of Local Government Finance website at <http://www.in.gov/dlgf/4843.htm>.

* Also consult: Manual of Library Financial Accounting and Budgetary Procedures, which has been sent to all public libraries by the Library Development Office. You may also download a copy from the State Board of Accounts website at <http://www.in.gov/sboa/2404.htm>

** If no resolution is adopted, the provisions of I.C. 36-12-3-10(b) take effect, and the previous year's budget is renewed.